

The Utah State Tax Commission is reviewing information received from the United States Customs Service to identify individuals and businesses importing items and declaring Utah as their ultimate state of destination. Merchandise, such as art, jewelry, equipment, construction materials, etc. purchased tax-free that is not resold is subject to Utah's use tax.

References may be found in Administrative Rules R865-21U-1, R865-21U-6, and R865-19S-58, and in Utah Code Section 59-12-107. These and other references may be found at <http://tax.utah.gov/commission/>

The following files will assist you in completing this self-review. If you need additional information, contact the Auditing Division at: selfreview@utah.gov.

Files and Forms

- [Cover Letter](#)
- [Frequently Asked Questions](#)
- [Purchases Subject to Use Tax Worksheet](#)
- [Sales & Use Tax Summary *](#)
- [Checklist and Questionnaire](#)

* **Note:** When responding, please submit the Sales & Use Tax Summary you received in the mail, which is specific to your imported purchase(s). If the original Sales & Use Tax Summary has been misplaced, you may use the generic Summary provided here. Please contact us for the correct tax rate and interest amount to use. Contact information can be found in Section B of the Sales & Use Tax Summary.